United States Court of Appeals

for the Minth Circuit

ROBERT C. KIRKWOOD, Controller of the State of California,

Appellant,

VS.

LEE ARENAS, RICHARD BROWN ARENAS and UNITED STATES OF AMERICA,

Appellees.

Transcript of Record

Appeals from the United States District Court for the Southern District of California,
Central Division.

NOV 14 1956



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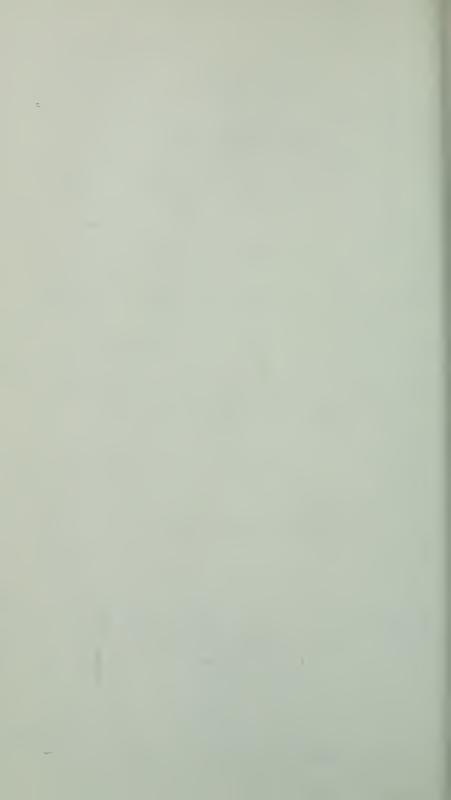
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[Clerk's Note: When deemed likely to be of an important nature, errors or doubtful matters appearing in the original certified record are printed literally in italic; and, likewise, cancelled matter appearing in the original certified record is printed and cancelled herein accordingly. When possible, an omission from the text is indicated by printing in italic the two words between which the omission seems to occur. Amended Answer, Stipulation Thereon, and Order Thereon, Cause No. 1321..... 58 Amended Answer, Stipulation Thereon, and Order Thereon, Cause No. 6221..... 64 39 Answer, Cause No. 1321..... Answer, Cause No. 6221..... 42 Attorneys, Names and Addresses of..... 1 Certificate by Clerk..... 98 Findings of Fact, Conclusions of Law and Order Determining That Trust Funds on Deposit in the Registry of the Court Are Immune From California State Income Tax and Inheritance Tax, Causes Nos. 1321 and 6221 83 Memorandum of Decision, Causes Nos. 1321 72 Notice of Appeal, Cause No. 1321..... 93 Notice of Appeal, Cause No. 6221..... 94 Notice of Entry of Judgment, Causes Nos. 1321 and $6\overline{221}$ 92 Notice of Pendency of Other Action, Cause No.

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